

# Exhibit 86

## Message

**From:** Richard Markowitz [Rmarkowitz@argremgt.com]  
**Sent:** 3/13/2012 5:32:25 PM  
**To:** Ben-Jacob, Michael [/O=KAYESCHOLER/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=Ben\_m]  
**Subject:** FW: Belgian equities - Domestic exemption for non-resident non-profits - Certificate

--

Richard Markowitz  
 Managing Director  
 Argre Management LLC  
 40 West 57th Street  
 20th Floor  
 New York, NY 10019

Tel: (212) 247-2600  
 Fax: (212) 247-2753  
 Mobile: (917) 848-5675

[RMarkowitz@Argremgt.com](mailto:RMarkowitz@Argremgt.com)

----- Forwarded Message

**From:** Robert Neyt <[robert.neyt@freshfields.com](mailto:robert.neyt@freshfields.com)>  
**Date:** Mon, 12 Mar 2012 17:07:19 +0100  
**To:** <[Rmarkowitz@argremgt.com](mailto:Rmarkowitz@argremgt.com)>, <[JHVM@Argremgt.com](mailto:JHVM@Argremgt.com)>, <[alarosa@argremgt.com](mailto:alarosa@argremgt.com)>, <[mstein@argremgt.com](mailto:mstein@argremgt.com)>, <[jlhote@argremgt.com](mailto:jlhote@argremgt.com)>, Robert Klugman <[rklugman@storcapital.com](mailto:rklugman@storcapital.com)>  
**Cc:** Jonathan Sander <[JSander@duetgroup.net](mailto:JSander@duetgroup.net)>, Aneil Anand <[aanand@duetgroup.net](mailto:aanand@duetgroup.net)>  
**Subject:** Belgian equities - Domestic exemption for non-resident non-profits - Certificate

Dear Sirs,

Further to our call earlier today please find below the wording of a certificate with respect to the Belgian domestic withholding tax exemption as discussed.

I'm happy to discuss, should you have any further questions or comments.

Kind regards,

Robert Neyt  
 Advocaat - Associate  
 Freshfields Bruckhaus Deringer LLP  
 D +32 2 504 7698  
 F +32 2 404 7698  
 M + 32 485 382 666  
[robert.neyt@freshfields.com](mailto:robert.neyt@freshfields.com)  
[www.freshfields.com](http://www.freshfields.com) <<http://www.freshfields.com>>

## BELGIAN DIVIDEND WITHHOLDING TAX EXEMPTION

### CERTIFICATE

***Application of article 106, §2 of the Royal Decree executing the Belgian Income Tax Code 1992 (RDITC)***

Drafted in accordance with article 117, §2 of the RDITC concerning the dividends attributed or payable by:

[Dividend paying company], a [ legal form], incorporated under the laws of the Kingdom of Belgium , with its registered office at [address], registered with the register of legal entities under number [number]

to

[Shareholder], a [legal form], incorporated under the laws of [resident state], with its registered office at [address], registered with the [registry] under the number [number].

[Shareholder] hereby certifies as beneficiary of the dividend that it is:

- a) the owner or usufruct holder of the shares on which the dividends are paid;
- b) a non-resident who is not conducting a business or lucrative activities and which is, in its country of residence, exempt from income tax; and
- c) not under a contractual obligation to pay over the dividend to an ultimate beneficiary, unless such ultimate beneficiary is a non-resident under article 106, §2 RDITC, an investment fund under article 106, §3 RDITC or a parent company under article 106, §5 or §6 RDITC.

[Place]

[Date]

[Signature]

[Capacity]

(152352:0005)

This email is confidential and may well also be legally privileged. If you have received it in error, you are on notice of its status. Please notify us immediately by reply email and then delete this message from your system. Please do not copy it or use it for any purposes, or disclose its contents to any other person: to do so could be a breach of confidence. Thank you for your co-operation. Please contact our IT Helpdesk on +44 (0) 20 7785 2000 or email [ITHelpdesk@freshfields.com](mailto:ITHelpdesk@freshfields.com) if you need assistance.

Freshfields Bruckhaus Deringer LLP is a limited liability partnership registered in England and Wales with registered number OC334789. It is authorised and regulated by the Solicitors Regulation Authority. In Belgium, it is registered with the RPM/RPR Brussels number 0538 335 152 and professional rules are available at [www.barreaudebruxelles.be](http://www.barreaudebruxelles.be) and [www.baliebrussel.be](http://www.baliebrussel.be). For regulatory information please refer to [www.freshfields.com/support/legalnotice](http://www.freshfields.com/support/legalnotice).

A list of the members (and of the non-members who are designated as partners) of Freshfields Bruckhaus Deringer LLP and their qualifications is available for inspection at its registered office, 65 Fleet Street, London EC4Y 1HS. Any reference to a partner means a member, or a consultant or employee with equivalent standing and qualifications, of Freshfields Bruckhaus Deringer LLP or any of its affiliated firms or entities.

----- End of Forwarded Message